

CALENDAR OF EVENTS

This calendar of events includes dates specified in Arizona Revised Statutes (A.R.S.), the Arizona Administrative Code (A.A.C.), the Internal Revenue Service (IRS) *Employer's Tax Guide* (Circular-E), Office of Management and Budget (OMB) Circular A-133, and the USFR. To help ensure that the required dates are met and for internal planning and control purposes, districts may want to specify additional, interim dates. Where applicable, reference to additional information discussed in other manual sections has been provided.

ANNUAL REQUIREMENTS

Date	Activity	Authority	Manual Section
By July 1	A district that decides to establish a high school must estimate and certify to the county school superintendent the amount of the annual tax levy.	A.R.S. §15-993	
Not later than July 5 or the date of publication of notice of the public hearing and board meeting	A proposed expenditure budget must be prepared and furnished to the Superintendent of Public Instruction and the county school superintendent.	A.R.S. §15-905.A	§IV, Budgeting; and applicable USFR Memo
Not later than July 5, but at least 10 days prior to the board meeting to adopt the proposed expenditure budget	A copy of the proposed expenditure budget or budget summary, and a notice of the public hearing and board meeting must be published in a newspaper of general circulation within the district or mailed to each household in the district.	A.R.S. §15-905.C	§IV, Budgeting; and applicable USFR Memo
Within 5 working days after June 30	Districts with liabilities payable at June 30 must file an Advice of Encumbrance with the county school superintendent.	A.R.S. §15-906.B	§VI-G, Expenditures; and applicable USFR Memo
By July 15	Districts authorized to budget for an optional performance incentive program must notify the Arizona Department of Education (ADE) of any year-end unexpended and unencumbered authorized budget capacity.	A.R.S. §15-919.06.A	§IV, Budgeting; and applicable USFR Memo
By July 15	The proposed expenditure budget must be presented at a public hearing immediately followed by a special board meeting to adopt the budget.	A.R.S. §15-905.B, D, and E	§IV, Budgeting; and applicable USFR Memo
By July 15	The Pupil Transportation Bus Inventory report must be submitted to the Superintendent of Public Instruction.	A.R.S. §15-922.B	§X-D, Student Attendance Reporting
By July 18	The adopted expenditure budget must be filed with the county school superintendent.	A.R.S. §15-905.E	§IV, Budgeting; and applicable USFR Memo
Not later than August 5, but within 30 days after publication or mailing of the proposed expenditure budget or summary	The affidavit of publication or mailing of the proposed expenditure budget or summary must be filed with the Superintendent of Public Instruction.	A.R.S. §15-905.C	§IV, Budgeting
Not later than August 21, but at least 10 days prior to the Capital Outlay Fund Reserve Plan hearing	A notice of the public hearing to adopt or amend a Capital Outlay Fund Reserve Plan must be published in a newspaper of general circulation within the district or mailed to each household in the district.	A.R.S. §15-962.D.2	§IV, Budgeting; and applicable USFR Memo

CALENDAR OF EVENTS

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By the third Monday in August	The amount to be raised from primary and secondary property taxes must be fixed, levied, and assessed.	A.R.S. §§15-992 and 42-304.B	§IV, Budgeting; and applicable USFR Memo
Before August 31	The prior fiscal year Capital Outlay Fund Reserve Plan may be revised.	USFR	§IV, Budgeting; and applicable USFR Memo
By September 1	An estimate of P.L. 103-382 monies to be received during the current year must be filed with the county school superintendent.	A.R.S. §15-991.D	§VI-J, Federal Financial Assistance
By September 15	The Revenue Budget must be submitted to the county school superintendent and the Superintendent of Public Instruction.	A.R.S. §15-991.E	§IV, Budgeting; and applicable USFR Memo
By October 1	An annual report must be made to the county school superintendent in the manner and on the form prescribed by the Superintendent of Public Instruction or the county school superintendent.	A.R.S. §15-341.A.19	
By October 15	A copy of the Annual Financial Report must be furnished through the county school superintendent to the Superintendent of Public Instruction.	A.R.S. §15-904.A	§VII, Financial Reporting; and applicable USFR Memo
By October 15	Teacher experience information must be submitted to the Superintendent of Public Instruction.	A.R.S. §15-941.C	§X-D, Student Attendance Reporting
By November 1	A district that elects to include its employees in the state health and accident insurance coverage for the following calendar year must notify the Arizona Department of Administration of its intention.	A.R.S. §15-388.C	
By November 1	Elementary and unified districts must prepare an annual report for the prior fiscal year which includes a general description of the district's special academic assistance program and the monies expended on the program.	A.R.S. §15-715.D	
By November 15	The Annual Financial Report , or summary thereof, must be published either in a newspaper of general circulation within the district or in the official county newspaper, or mailed to each household in the district.	A.R.S. §15-904	§VII, Financial Reporting; and applicable USFR Memo
By November 15	Districts may apply to the State Board of Education for approval or reapproval for a career ladder program . Reapproval must be obtained annually.	A.R.S. §15-918.A	§IV, Budgeting; and applicable USFR Memo
Not later than December 15, but within 30 days after publication of the AFR	The publisher's affidavit of publication for the Annual Financial Report must be filed with the Superintendent of Public Instruction.	A.R.S. §15-904.B	§VII, Financial Reporting; and applicable USFR Memo

CALENDAR OF EVENTS

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<p>If the district received notification from the Superintendent of Public Instruction that the adopted expenditure budget is in excess of the general budget limit and total capital budget limit by \$1,000 or more:</p> <p>Not later than December 5, but at least 10 days prior to the hearing and special board meeting to revise the expenditure budget</p> <p>By December 15</p> <p>By December 18</p>	<p>A copy of the revised expenditure budget and a notice of the public hearing and board meeting to revise the expenditure budget must be published.</p> <p>The revised expenditure budget must be presented at a public hearing followed by a special board meeting to adopt it.</p> <p>The revised expenditure budget must be filed with the county school superintendent.</p>	A.R.S. §15-905.E	§IV, Budgeting; and applicable USFR Memo
Before January 1	Districts intending to apply for the Accounting Responsibility Program for the following fiscal year must apply for an evaluation by the Auditor General.	A.R.S. §15-914.01.C	
By January 31	Districts must furnish each employee a completed Form W-2 and each recipient a completed Form 1099 for the calendar year just ended.	IRS Circular E	§VI-H, Payroll
By February 1	Districts requesting additional monies for teacher compensation in the budget year that received such monies for the current year must submit evidence to the State Board of Education that the district continues to meet the requirements of A.R.S. §15-952.A.	A.R.S. §15-952.A	§IV, Budgeting
By February 28	Form 1096 , Annual Summary and Transmittal of U.S. Information Returns, along with copy A of all Forms 1099 , must be filed with the IRS.	IRS Circular E	
By February 28	Form A-1R , Annual Withholding Tax Return, must be filed with the Arizona Department of Revenue.	A.R.S. §43-412	§VI-H, Payroll
By the last day of February	Form W-3 , Transmittal of Wage and Tax Statements, along with copy A of all Forms W-2 , must be filed with the Social Security Administration.	IRS Circular E	§VI-H, Payroll
Before March 1	Districts intending to participate in the Accounting Responsibility Program for the following fiscal year and who have applied for an evaluation by the Auditor General must notify the county treasurer and county school superintendent of their intent.	A.R.S. §15-914.01.E	
Within 12 days after the first 100 days in session	The Transportation Route Report must be filed with the Superintendent of Public Instruction.	A.R.S. §15-922.A	§X-D, Student Attendance Reporting
Between March 15 and May 15	Teaching contracts must be offered for the next school year.	A.R.S. §§15-536.A and 15-538.01.A	§VI-H, Payroll

CALENDAR OF EVENTS

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By April 1	If the district was informed by the State Board of Education to reduce its expenditures of local revenues due to expenditures in excess of the aggregate expenditure limitation for all school districts, the district must adopt a revised expenditure budget for the current year.	A.R.S. §15-911.E	§IV, Budgeting
By April 15 or within 5 working days after an override election	The district must notify certified administrators and certificated school psychologists of the board's intention not to offer a new contract .	A.R.S. §15-503.D	
By May 1 of the calendar year in which a general salary reduction is to take effect	Districts must notify each certificated teacher affected by the general salary reduction .	A.R.S. §15-544.B	
By May 1	Districts requesting additional monies for teacher compensation in the budget year that did not receive such monies for the current year must submit evidence to the State Board of Education that the district meets the statutory requirements.	A.R.S. §15-952.A.1	§IV, Budgeting
Before May 15	<p>Most expenditure budget revisions must be made and the revised budget approved at a governing board meeting.</p> <p>Revisions for certain overestimated or underestimated revenues</p> <p>Revisions for adjustments to estimated P.L. 103-382 assistance</p> <p>Revisions for overestimated or underestimated P.L. 103-382 administrative costs for the current year</p> <p>Revisions for excess utilities</p> <p>Revisions for overestimated or underestimated joint vocational and technical center average daily membership</p> <p>Revisions for overestimated or underestimated allowable budget balance carryforward in the Maintenance and Operation (M&O) Fund</p> <p>Revisions for the student growth adjustment</p> <p>Revisions for overestimated and underestimated federal impact capital levy adjustment for the current year</p>	<p>A.R.S. §15-905.I and .J</p> <p>A.R.S. §15-905.K and .O</p> <p>A.R.S. §15-905.P.10</p> <p>A.R.S. §15-910.D</p> <p>A.R.S. §15-910.01.C</p> <p>A.R.S. §15-943.01.B</p> <p>A.R.S. §15-948.C</p> <p>A.R.S. §15-964.D</p>	§IV, Budgeting; and applicable USFR Memo

CALENDAR OF EVENTS

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By May 15 or By June 15 if an override election is called for the third Tuesday of May	The district must offer contracts for the next school year to certified administrators and certificated school psychologists who are in the last year of their respective contracts, unless notified otherwise by April 15.	A.R.S. §15-503.D	§VI-H, Payroll
By June 1	A statement of the actual amount of P.L. 103-382 monies received during the current year must be filed with the county school superintendent and the Superintendent of Public Instruction.	A.R.S. §15-991.D	
By June 15	Certain English proficiency information must be reported to ADE.	A.R.S. §15-755	§X-D, Student Attendance Reporting
By June 15	Districts seeking final approval to receive additional monies for teacher compensation in the budget year that did not receive such monies for the current year must prepare and submit two proposed budgets to the State Board of Education.	A.R.S. §15-952.A.1	§IV, Budgeting
Before June 30	If the district chose to budget monies outside of the revenue control limit as provided in A.R.S. §15-910.G for desegregation expenditures, the district may transfer a specified amount from the Capital Outlay Fund to the M&O Fund.	A.R.S. §15-910.H	§III, Chart of Accounts
By June 30	Districts must prepare a list of liabilities for goods or services received on or before June 30 that will not be paid by June 30 of the current fiscal year.	A.R.S. §15-906.A	§VI-G, Expenditures
By June 30	Monies in the petty cash account should be returned to the M&O Fund revolving bank account.	USFR	§VI-C, Cash
By June 30	Monies in the Student Activities Fund revolving bank accounts must be returned to the M&O Fund.	A.R.S. §15-1124	§X-H, Student Activities Fund
By June 30	Monies in the Auxiliary Operations Fund revolving bank accounts must be returned to the Auxiliary Operations Fund.	A.R.S. §15-1126.E	§X-G, Auxiliary Operations Fund
At June 30	Interest earned during the year on the Federal Savings Bond Withholdings bank account, State Income Tax Withholdings bank account, Federal Payroll Tax Withholdings bank account, and Employee Insurance Programs Withholdings bank account must be remitted to the county treasurer for deposit in the district's M&O Fund.	A.R.S. §§15-1221.A, 15-1222.A, and 15-1223.B	§VI-H, Payroll
At June 30	Districts should prepare a supplies inventory listing .	USFR	§VI-D, Supplies Inventory

CALENDAR OF EVENTS

PERIODIC REQUIREMENTS

Date	Activity	Authority	Manual Section
Within 30 days of governing board authorization	If the district approves the expenditure of state grant monies not included in the expenditure budget, the district must notify ADE of the action.	A.R.S. §15-916	§IV, Budgeting
At least 30 days prior to an override election	The district must mail or distribute the informational report and sample ballot provided to the district by the county school superintendent.	A.R.S. §15-481.B	§IV, Budgeting
Second Tuesday in March, third Tuesday in May, eighth Tuesday before the first Monday in November, or first Tuesday after the first Monday in November	A special election may be held on bond issues, school property, and/or any portion of the Capital Outlay Fund Reserve Plan that includes construction of school buildings or the purchase of school sites. An override election may be held	A.R.S. §§15-962.D.3 and 16-204 A.R.S. §15-481.D	§IV, Budgeting
At least monthly	Monies deposited in the miscellaneous receipts clearing bank account must be remitted to the county treasurer.	A.R.S. §15-341.A.21	§VI-C, Cash
At least once every 2 years	Districts must take a physical inventory of furniture, equipment, and vehicles purchased with federal monies, costing \$5,000 or more, and having useful lives over one year, and reconcile it to the general fixed assets listing.	Common Rule, Subpart C, Post-Award Requirements, §.32 (d)(2)	§VI-E, Fixed Assets
At least once every 3 years	Districts must take a physical inventory of furniture, equipment, and vehicles and reconcile it to the general fixed assets listing.	USFR	§VI-E, Fixed Assets
Within 10 working days after each payroll date	Employee contributions to a deferred compensation plan or federal tax sheltered annuity plan must be transferred to the fund manager.	A.R.S. §15-121.D	§VI-H, Payroll
Within 14 days after the end of each pay period	State Retirement System contributions and withholdings must be submitted to the State Retirement System Board.	A.A.C. R2-8-122	§VI-H, Payroll
By April 30, July 31, October 31, and January 31 if district makes contributions or By May 31, August 31, November 30, and February 28 if district makes payments for actual benefits paid	A Contribution and Wage Report (Form UC-018) and State Unemployment Compensation Fund contributions/payments must be submitted to the Arizona Department of Economic Security.	A.A.C. R6-3-1704.B	§VI-H, Payroll
By April 30, July 31, October 31, and January 31 or 10 days thereafter if all taxes were deposited when due for the quarter	The Employer's Quarterly Federal Tax Return (IRS Form 941) must be submitted to the IRS, and any undeposited income, Social Security, and Medicare taxes must be paid.	IRS Circular E	§VI-H, Payroll

CALENDAR OF EVENTS

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By April 30, July 31, October 31, and January 31	A Quarterly Report of Income Tax Withheld (Form A1-QRT) must be filed with the Arizona Department of Revenue.	A.R.S. §43-401.C	§VI-H, Payroll
By April 30, July 31, October 31, and January 31	Unless otherwise determined by the Arizona Department of Revenue, state income tax withholdings must be submitted to the Department if the amount withheld and payable in each of the preceding four calendar quarters did not exceed an average of \$1,500.	A.R.S. §43-401.C	§VI-H, Payroll
<p>By April 30, July 31, October 31, and January 31, if the accumulated tax liability for the quarter will not exceed \$500</p> <p>or</p> <p>Within 15 days after the end of each month for monthly depositors¹</p> <p>or</p> <p>By the following Wednesday for taxes withheld from payments made on Wednesday, Thursday, and/or Friday; by the following Friday for taxes withheld from payments made on Saturday, Sunday, Monday, and/or Tuesday for semi-weekly depositors¹</p> <p>or</p> <p>By the close of the next banking day if the accumulated tax liability is \$100,000 or more on any day during the deposit period¹</p>	Federal income tax withholdings and Social Security and Medicare tax withholdings and contributions must be deposited with an authorized financial institution or a federal reserve bank and state income tax withholdings , unless otherwise determined by the Arizona Department of Revenue, must be submitted to the Department if the amount of state tax collected and payable by the district exceeded \$1,500 in each of the preceding four calendar quarters.	IRS Circular E and A.R.S. §43-401.C	§VI-H, Payroll
Within 90 days after the grant year	Federal project completion reports must be submitted to ADE.	Common Rule Subpart C, Post-Award Requirements, §.41 (b)(4)	§VI-J, Federal Financial Assistance

¹ Consult IRS Circular E for information on monthly or semi-weekly depositor status.

CALENDAR OF EVENTS

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By October 15, December 15, February 15, and April 15	Districts should submit a cash management report to ADE for each special project with a budget of \$50,000 or more.	ADE policy	§VI-J, Federal Financial Assistance
By December 15 and February 15	Districts should submit a cash management report to ADE for each special project with a budget of \$10,000 to \$49,999.	ADE policy	§VI-J, Federal Financial Assistance
Within 30 days after completion of the audit but no later than 13 months after the end of the audit period	Districts having a single audit must submit single audit reports to the Auditor General, ADE, and the Federal Audit Clearinghouse, Bureau of the Census.	Single Audit Act Amendments of 1996 and OMB Circular A-133	§VIII, Audit Requirements
Within 12 days after the first 40 and 100 days in session	Membership/Absence Reports must be submitted to ADE.	A.R.S. §15-902.I	§X-D, Student Attendance Reporting
Within 10 days after the end of each covered month	Federal reimbursement claims for meals served must be filed with ADE.	USFR	§X-F, Food Service Fund
At least once each calendar month	A report of cash receipts, disbursements, transfers, and cash balances of the Student Activities Fund must be submitted to the governing board.	A.R.S. §15-1123.A	§X-H, Student Activities Fund
July 1, October 1, January 1, and April 1	Districts participating in an accommodation school agreement must remit tuition payments to the county school superintendent for accommodation school special education program costs.	A.R.S. §15-764.F	